

WORKFORCE INVESTMENT ACT LINE ITEM/SUBGRANT CLOSEOUT HANDBOOK

Prepared By Workforce Investment Division August 2002

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PREFACE

This handbook provides instructions and materials required for the closeout of WIA line items/subgrants funded by Title I of WIA. The types of funding include: Local Workforce Investment Area (LWIA) formula funding for the WIA Adult/Youth/Dislocated Worker programs, Rapid Response, WIA 15 Percent Projects, National Emergency Grants (NEG), and the Veterans Workforce Investment Program (VWIP). Closeouts are required when the term ends for a line item within a subgrant, when the complete subgrant is being closed out and when an entity is no longer providing Workforce Investment Act (WIA) funded services.

CLOSEOUT INSTRUCTIONS

All LWIAs/Subgrantees are required to submit a complete closeout package within 60 days of any closeout action occurring. All documents requiring a signature must be signed by the designated signatory authority approved to sign the subgrant. Two copies, with original signatures, must be sent to the following address:

Attention: WIA Closeout Desk Financial Management Unit Workforce Investment Division P.O. Box 826880, MIC 69 Sacramento, CA 92480-001

- A. Line item closeouts require the following:
 - Closeout Summary of Expenditures (WIA PXPD) 2 signed originals
 - Closeout Status of Cash Report 2 signed originals
- B. Complete closeout of a subgrant for an on-going entity (containing any line item not previously closed out) requires all documents noted in "A" (above) and the following:
 - Subrecipient Release Form 2 signed originals
 - Subrecipient's Assignment of Refunds, Rebates and Credits Form 2 signed originals
 - Contract Closeout Tax Certification 2 signed originals
- C. At the termination of the WIA program (where other federal funding continues) all subgrantees will submit the documents noted in "A" and "B" (above) and the following:
 - Property Closeout Inventory Certification Form (WIA program ends)
 - Closeout Property Inventory Listing (WIA program ends)

Entering the letter "C" in Section 1, Line 6 on the WIA Summary of Expenditures form will indicate a closeout report.

NOTE: For subgrants that end within a reporting quarter, (January, February, April, May, July, August, October, and November) the 60 day requirement begins when the subgrant term ends.

FILING WIA CLOSEOUT EXPENDITURE REPORTS

Procedures to follow with Job Training Automation (JTA) access:

- 1. Use the Enter WIA Summary of Expenditures Report (EXPD) screen.
- 2. Enter the letter "C" in Section1, Line 6 to indicate a closeout report.
- 3. Complete all remaining entries as necessary.
- 4. File all entries in the JTA system.
- 5. Access the Print Summary of WIA Expenditures (PXPD) screen.
- 6. Indicate the letter "Y" on the PXPD screen to add a signature block.
- 7. Print out forms using the PXPD screen (refer to expenditure reporting directive).
- 8. Sign the WIA Summary of Expenditures reports.
- 9. Submit the completed closeout package to the address provided.

Procedures to follow without JTA access:

- 1. Use the WIA Summary of Expenditures Form (See pages 11 and 17).
- 2. Enter the letter "C" in Section 1. Line 6 to indicate a closeout report.
- 3. Complete all remaining entries as necessary
- 4. Include the signed WIA Summary of Expenditures report with the closeout package.
- 5. Submit the completed closeout package to the address provided.

DEFINITIONS

<u>Accrual Basis of Accounting</u>: The accounting basis wherein revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. This is the accounting basis that subgrantees must use in order to conform to generally accepted accounting principles as required by WIA.

Accrued Expenditures: Accrued expenditures are defined as the sum of cash expenditures through the end of the report period plus amounts owed for goods and services received but not yet paid. Expenditures accrue regardless of when cash payments are made. The key factor is performance by the subrecipient or contractor by the end of the grant period; or, in the case of advance payments which are liquidated (become expenditures) when they are earned (again based on performance), as evidenced by reports of progress or costs from the payee.

Books of Original Entry: The process in which various transactions are formally recorded for the first time, such as the cash journal, check register, or general journal. In instances where the WIA financial transactions are processed by a separate entry (e.g., County Auditor, Controller, a school district's business office, etc.), "books of original entry" are the records, ledgers, and journals maintained by the outside entity. Work papers are developed and maintained by the WIA entity that provides linkages between costs reported on an accrual basis and the "books of original entry". In those instances when the WIA entity processes and pays all the disbursements internally, the "books of original entry" are those books and records maintained by the WIA organization.

<u>CFDA Number</u>: The number assigned to a federal program in the Catalog of Federal Domestic Assistance (CFDA). The WIA funds are cataloged under the Employment and Training Assistance – WIA Grants, number 17.258 (Adult program), 17.259 (Youth program), and 17.260 (Dislocated Worker program). Additionally, until further notified, entities are to use CFDA number (17.260) to report and national Emergency Grant funding.

<u>Closeout</u>, <u>Line Item</u>: This is a closeout of an individual line item within a subgrant. Line item closeouts require the submittal of a Closeout Summary of Expenditures Report using the Print WIA Expenditure Report Form (PXPD) and a Closeout Status of Cash Report. Copies of these forms and line item instructions are included in this Handbook. Two signed originals of each form are required.

<u>Closeout</u>, <u>Subgrant</u>: Closeout of a subgrant occurs when all operational dates of the subgrant expire or when the funds are fully expended. Subgrant closeouts require the submittal of a WIA PXPD and a Closeout Status of Cash Report for those line items that have not been previously closed out. If other line items within the subgrant have already been closed out, it is not necessary to resubmit the above documents for those line items.

Grant Code: The grant code is the three-digit code that identifies a particular allocation of funds. The WID accounts for each allocation by grant code. Subgrantee accounting records are kept by grant code, and subgrantees use the grant code to request cash via the JTA system. See also "Line Item" below.

<u>Interagency Agreement</u>: The agreement between two state agencies or universities. Interagency agreements my not be used for contracts with campus foundations, the federal government, local entities or other states. The State Contracting Manual contains the special provisions and requirements that apply to interagency agreements.

<u>Line Item</u>: During a program year, a subgrantee may receive funds allocated from different sources, which are all included within a single subgrant. Each fund source is tracked separately and is shown as a separate line item. Each line item is identified by its own unique three-digit grant code and funding amount in the subgrant. Each line item is independent and can have different operational dates. Therefore, a line item must be closed out once the term has expired or the funds have been fully expended.

<u>Obligation</u>: The amount of order placed, contracts and subgrants awarded, goods and services received, and similar transactions during a funding period that will require payment by the recipient or subrecipient during the same or future period.

<u>Stand-In Costs</u>: Stand-in costs are nonfederal funds that a recipient proposes to substitute for federal costs (such as WIA) that have been disallowed as a result of an audit or other review. Funding must come from nonfederal sources (or in-kind services) specifically utilized for the same program. The costs must be in the same category as the disallowed costs and must be reported as uncharged costs under the WIA. In order to use stand-in funds, they must be reported in the same year as the disallowed costs occur.

<u>Subgrant</u>: The subgrant is a vehicle by which the WIA funds are conveyed. Each program year, subgrants are established to distribute the annual allocation of the WIA formula funds to the LWIAs. This initial allocation is the first item listed, to which other line items may be added later.

<u>Unliquidated Obligations</u>: Unliquidated obligations are the total dollar amount of orders placed or contracts and subgrants awarded that are to be paid at a future date. For reports prepared on a cash basis, this is the amount of obligations incurred by the subgrantee that has not been paid. For reports prepared on an accrued expenditure basis, they are the amount of obligations incurred by the subgrantee for which an outlay has not been recorded.

ACCRUED EXPENDITURES

Consider all unpaid costs (outstanding accruals) as of the end of the program operations. Accounting records must be maintained on an accrual basis and the accrued expenditures information should be developed through an analysis of the records on hand, or, on the basis of best estimates. All cash must be drawn down through the JTA system to liquidate any outstanding unpaid costs upon submittal of closeout reports.

All accrued expenditures (see definition) against the subgrant must be included. **No additional claims will be honored after the closeout has been submitted** (per the Subrecipient's Release Form). The subrecipient is advised to estimate accrued costs with consideration and precision. Inflated costs reported on the closeout as a precautionary measure against any unexpected late charges are not acceptable. The closeout package will be reviewed for its reasonableness and accepted only if all closeout requirements are met.

Prepare a worksheet of outstanding accrued costs as of the final closeout disbursement date. Document the sources and methods of determining the accrued costs as of the closeout package date. Supporting documents and methods should include:

- Total unpaid invoices from vendors and suppliers for shipments received and services provided;
- 2. Computed (or estimated) amounts to be billed on receiving reports showing quantities requested for which invoices have not been received;
- 3. Total vouchers for travel, payroll, etc., which have been prepared but not paid. Claims prepared and sent for payment, but not yet paid by the closeout date, must be included as an accrual;
- 4. Estimated salaries and benefits based on the amount of the most recent complete payroll, for the days from the end of the last payroll period to the end of the closeout report period (only if still unpaid); and
- 5. Amounts reported (or estimated amounts) for subcontractors and contractor services for the period not yet received or paid.

ALL ACCOUNTING RECORDS MUST BE MAINTAINED ON AN ACCRUAL BASIS

RECONCILIATION OF CASH DISBURSEMENTS

As part of the grant closeout process, a reconciliation of cash expenditures with the "books of original entry" (as of the ending date of the grant) must be completed. Cumulative cash disbursements, as reported on your most current Monthly Status of Cash Report, the WIA EXPD Summary of Expenditures, and the reported disbursements on the "books of original entry" must be reconciled. The LWIAs and other subgrantees need to identify all variances, analyze the discrepancies, and make the necessary adjustments to their cash reports or to the "books of original entry", as necessary, to bring them into agreement. Any adjustment(s) must be fully documented and leave a clear audit trail.

1. Unclaimed or Outstanding Checks

When a city, county, or other local government entity has one or more unclaimed or outstanding check(s), they should follow their local escheat law(s). If there are no local escheat provisions, they should then follow the State escheat law, as currently outlined in the State Administrative Manual (SAM -- sam.dgs.ca.gov/sam.htm). Further information regarding unclaimed property can be found in Information Bulletin WIAB01-128, dated June 11, 2002.

Any funds obtained from the escheat process should be forwarded via one check with the required data, as listed in Item c., to:

Cash Control Unit (MIC 70)
Fiscal Programs Division
Employment Development Department
P.O. Box 826217
Sacramento, CA 94230-6217

- a. A list of all possible claimants of the unclaimed funds shall be prepared and attached to the check. The list will include the following pertinent data:
 - Claimant's name, last known address, amount of money due, and social security number (where appropriate) for each individual to whom checks for wages (or other outstanding checks) were due.
 - II. Check number, date of issuance, and amount of each un-cashed check.
 - III. The appropriate cost category originally reported for each amount of unclaimed funds.
 - IV. Name, address and telephone number of any person who may be contacted in connection with any claim which may arise. Normally this would be the individual who has control of the subrecipient's financial records.

Any unclaimed funds due creditors should remain in the accrued expenditures reported on the closeout package.

b. All WIA subgrantees should hold unclaimed checks or deposit them into an "unclaimed trust account" until such time as the subrecipient is reasonably sure that the check will not be claimed (such as when an employer or training institution goes out of business). When the subrecipient has determined that the funds will not be claimed, the funds should be returned to the Employment Development Department (EDD) as outlined above.

2. Audit Disallowances

For final audit disallowances (where there is no evidence of willful disregard, gross negligence, failure to observe accepted standards of administration, or fraud), a continuing WIA subrecipient shall reprogram the funds into a current year program. This process requires reducing WIA expenditures by the amount of the disallowance and reusing the funds for allowable WIA expenditures. The reprogramming must be applied to the same WIA title, subpart and cost category in which the disallowance occurred.

Also, the reprogramming must take place during the time in which the funds are available for expenditure. The subrecipient must also be currently administering the WIA funding subpart in question.

If the WIA entity is not currently operating a program funded under the same WIA title as the one in which the erroneous expenditure occurred and/or the funds are received after the availability period, the collected audit disallowance, including identification of the WIA title, subpart and year of allotment, must be mailed to:

Fund & Program Accounting Section, MIC 70 Fiscal Programs Division Employment Development Department P.O. Box 826880 Sacramento, CA 94280-0001

3. Workers' Compensation Refunds

The WIA entity shall return these funds to the above EDD address with complete documentation or reprogram these in accordance with the current federal regulations.

4. Credits and Other Adjustments

Applicable credits such as rebates, discounts, refunds and overpayment adjustments, as well as interest earned on any of them, shall be credited as a reduction of costs if received during the same funding period that the cost was initially charged. Credits received after the funding period shall be returned to EDD as provided for in the current federal regulations.

WORKFORCE INVESTMENT ACT CLOSEOUT STATUS OF CASH

Local Area or Subgrantee Name ar	
Subgrantee Code	
Subgrant Number	
Grant Code	
Project Term to	
Total Allotment for this line ite	m (grant code):
How much cash has been under this line item (grant of the cash).	
2. Total expenditures reported the WIA EXPD report?	d in Section II of
3. Amount to be Deobligated?	
	Subrecipient's Authorized Representative
	Signature
	Title

EXPD Summary of WIA Expenditures

1		Subgrantee Name:		
Grant Code:		Title I/Project Na		
	Term: Report Period Ending:			
I.	SUBGRANT INFORMATION			
	Year of Appropriation			
	2. Rev No.			
	3. Subgrant/Contract Number			
	4. Subgrant Term: From:			
	To:			
	5. Total Allotment.	_\$	1	
	6. Final Report (Y/N/C/A).			
II.	TOTAL EXPENDITURES (Admin + Pro	gram) <u>\$</u>	·	
III.	ADMINISTRATIVE EXPENDITURES			
	Total Administrative Expenditures	_\$		
IV.	OTHER REPORTABLE ITEMS (ADMIN))		
	 Non-Fed Supp (Stand-in) 	\$		
	2. Unliquidated Obligations	\$		
	3. Program Income Earned	<u>\$</u> \$ \$		
	4. Program Income Expended			
V.	CUMULATIVE EXPENDITURES (PROG	RAM)		
	Core Self Services	\$		
	2. Core Registration Services	\$		
	3. Intensive Services	\$		
	4. Training Services	\$		
	5. Other / Rapid Response / NEG	\$		
	6. TOTAL PROGRAM EXPENDITUR			
		_ _		
VI.	OTHER REPORTABLE ITEMS (PROGR			
	Non-Fed Supp (Stand-in)	<u>\$</u>		
	2. Unliquidated Obligations	<u>\$</u> \$		
	3. Program Income Earned			
	4. Program Income Expended			
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	5. Incentive Funds Expended	\$	ı	
VII.	COMMENTS			
VIII.	CERTIFICATION			
1. Na	ame 2.Title	3. Phone N	umber	
4. Contact Name 5. Title 6. Contact		6. Contact F	Phone	7. Date Submitted
		_		

LINE ITEM INSTRUCTIONS FOR JOB TRAINING AUTOMATION ON-LINE EXPENDITURE REPORTING

SUMMARY OF EXPENDITURES INSTRUCTIONS FOR ADULT, DISLOCATED WORKER, VETERANS SUPPLEMENTAL, VWIP, VETERANS BRIDGE FUND, NEG (formerly NRA), RAPID RESPONSE, OTHERS INCLUDING ANY JTPA FUNDS TRANSITIONED TO WORKFORCE INVESTMENT ACT

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM START WITH THE **EXPD** "OPTION" SCREEN (THOSE WITHOUT JTA LINKAGE WOULD COMPLETE THE FORM BASED UPON THE LINE-ITEM INSTRUCTIONS).

ON THE **EXPD** "OPTION" SCREEN ENTER THE FOLLOWING:

Item	Line Item Instructions
Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subgrantee three-letter alpha code assigned by the Workforce Investment Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to each funding source.
3. YOA	Enter the Year of Appropriation (YOA) assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx and 11/xx.
5. Final Report Y/N/C	Enter an "N" for no, a "Y" for yes and a "C" for the closeout. If you enter an "N" after previously entering a "Y", the previous entry will become an "X". If you previously entered a "C" and are changing to a "Y" or "N" or trying to revise the "C", the previous entry will then become a "Z".
6. Rev Number	The revision number will come up automatically.

SECTION I.	SUBGRANT INFORMATION
1. Year of	If the use has access to the JTA system these categories auto-
Appropriation	fill based upon the first four entries made on the EXPD screen. If user does not have access to JTA, entries must be manually
2. Rev. No.	entered on the form.
3. Subgrant/	
Contract No.	
4. Subgrant Term	
5. Total	If the use has access to the JTA system these categories auto-
Allotment	fill based upon the first four entries made on the EXPD screen. If user does not have access to JTA, entries must be manually
	entered on the form.
6. Final Report	If the user has access to the JTA system this category auto-fills
Y/N/C	based upon the entry to the EXPD screen. If no entries are made, the JTA defaults to "N". If user does not have access to
	JTA, entries must be manually entered on the form.
	, , , , , , , , , , , , , , , , , , , ,

SECTION II. TOTAL EXPENDITURES (Administrative and Program) this area will auto-fill based upon the entries to Section III and V.

SECTION III. ADMINISTRATIVE EXPENDITURES

Total	Enter the amount of <u>cumulative</u> administrative expenditures for
Administrative	the selected grant code.
Expenditures	

SECTION IV.OTHER REPORTABLE ITEMS (ADMIN)

1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable).
	Note: Stand-in costs are paid from nonfederal sources that a recipient proposed to substitute for federal costs that have been disallowed as a result of an audit or other review. Stand-in costs must be in the same category as the disallowed costs and must be reported as uncharged costs under the same title. In order to use Stand-in funds, they must be reported for the same year as the year the disallowed costs occur. Refer to WIA Final Rule Section 667.300 (c) (2)

2. Unliquidated Obligations	Enter the amount of all obligations owed but not yet paid for the program year.
MUST BE FILLED IN	Note: "Unliquidated Obligations" are the total dollar amount of orders placed or contracts and subgrants awarded that are to be paid at a future date. Since reports must be on an accrual basis, the amount reported on this line should be the obligations incurred by the subgrantee for which an outlay has not been recorded. Current to date administration expenditures + Unliquidated administrative expenditures MUST NOT exceed the 10 percent administrative cap.
Program Income Earned	Revenues in excess of the cost of services. Enter the amount of income earned.
4. Program Income Expended	Enter the amount of accrued expenditures of program income.

SECTION V. CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code.

1. Core Self Services	Enter the amount of core self service expenditures and accruals from the beginning of the subgrant term through the end of the report period.
2. Core Registration Services	Enter the amount of core self registration expenditures and accruals from the beginning of the subgrant term through the end of the report period.
3. Intensive Services	Enter the amount of intensive service expenditures and accruals from the beginning of the subgrant term through the end of the report period.
4. Training Services	Enter the amount of training service expenditures and accruals from the beginning of the subgrant term through the end of the report period.

Expenditures (1+2+3+4+5)

5. Other/Rapid Response/ National	Enter the amount of expenditures. The 15 percent subgrantees should refer to the source of the funds and not to the type of program activity.
Emergency Grants (NEG) State Approved Local Training (SALT) Local Board Travel and	Note: Program expenditures for all projects funded with 15 percent funds must be reported on the "Other" line of the EXPD report. Program expenditures for projects with 15 percent funds are not to be reported on lines 1, 2, 3 and 4 of Section V.
Training (LBTT)	Any administrative expenditure incurred for projects funded with 15 percent funds must be reported in Sections III and IV. Expenditures for Rapid Response (25 percent) must be reported on the "Other" line. This includes any expenditure incurred for "additional assistance" projects using Rapid Response 25 percent funds.
	Program expenditures for National Emergency Grants (NEG) must be reported on the "Other" line. Administrative costs for NEG projects must be reported in Section III and IV of the EXPD report.
6. Total Program	This line will auto-fill based upon entries to lines V. 1, 2, 3, 4 and 5.

SECTION VI. OTHER REPORTABLE ITEMS (ALL PROGRAMS)

1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (If applicable).
	Note: Stand-in costs are paid from nonfederal sources that a recipient proposed to substitute for federal costs that have been disallowed as a result of an audit or other review. Stand-in costs must be in the same category as the disallowed costs, and must be reported as uncharged costs under the same title. In order to use Stand-in funds, they must be reported for the same year as the year the disallowed costs occur. Refer to WIA Final Rule Section 667.300 (c) (2)

2. Unliquidated Obligations	Enter the amount of all obligations owed but not yet paid for the program year.
MUST BE FILLED IN	Note: "Unliquidated Obligations" are the total dollar amount of orders placed or contracts and subgrants awarded that are to be paid at a future date. Since reports must be on an accrual basis, the amount reported on this line should be the obligations incurred by the subgrantee for which an outlay has not been recorded.
3. Program Income Earned	Revenues in excess of the cost of services. Enter the amount of income earned.
4. Program Income Expended	Enter the amount of accrued expenditures of program income.
5. Incentive Funds Expended	Enter the amount of accrued incentive expenditures. This is a one-line entry (incentive funds have no administrative or program cost categories) for grant code 112 (PY 99) only.

SECTION VII. COMMENTS

Enter any comments in this section.

SECTION VIII. CERTIFICATION

1. Name	Enter the name of the authorized official who will be signing the forms.			
2. Title	Enter the title of the authorized official.			
3. Phone Number	Enter the phone number of the authorized official.			
4. Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.			
5. Contact Title	Enter the contact person's title.			
6. Contact Phone	Enter the contact person's phone number.			
7. Date Submitted	Date submitted will default to the actual date data is being entered.			

EXPD Summary of WIA Expenditures - Youth

Subç	grante	Code:	Subgrantee Name:		
Grant Code: Title I/Project Name:					
	Term: Report Period Ending				
I.	SUBGRANT INFORMATION 1. Year of Appropriation				
	2.	Rev No.			
	3.	Subgrant/Contract Number			
	3. 4.	Subgrant Term: From:		-	
	٦.	To:			
	5.	Total Allotment:		\$	
	6.	Final Report (Y/N/C)		Ψ	
II.		AL EXPENDITURES (Admin + Prog	ıram)	\$	
11.	101	AL EXPENDITORES (Admin + Frog	ji aiii)	Ψ	
III.	ADM	INISTRATIVE EXPENDITURES			
	1.	Total Administrative Expenditures		\$	
IV.	ОТН	ER REPORTABLE ITEMS (ADMIN)			
	1.	Non-Fed Supp (Stand-in)		\$	
	2.	Unliquidated Obligations		\$	
	3.	Program Income Earned		\$	
	4.	Program Income Expended		\$	
٧.	CUM	ULATIVE EXPENDITURES (PROG	RAM)		
	1.	Youth In School	,	\$	
	2.	Youth Out of School		\$	
	3.	TOTAL PROGRAM EXPENDITURI	ES	\$	
	3.a.	Youth Summer Employment Oppor	tunities	\$	
VI.	ОТН	ER REPORTABLE ITEMS (PROGR	AM)		
	1.	Non-Fed Supp (Stand-in)		\$	
	2.	Unliquidated Obligations		\$	
	3.	Program Income Earned		\$	
	4.	Program Income Expended		\$	
VII.	COMMENTS				
VIII. CERTIFICATION					_
1. Name 2.Title 3. Phone Number					
4. Contact Name 5. Title 6. C		6. Contact Phone		7. Date Submitted	
l			_		

LINE ITEM INSTRUCTIONS FOR JOB TRAINING AUTOMATION ON-LINE EXPENDITURE REPORTING: YOUTH (GRANT CODES 276/301/340)

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM START WITH THE **EXPD** "OPTION" SCREEN (THOSE WITHOUT JTA LINKAGE WOULD COMPLETE THE FORM BASED UPON THE LINE-ITEM INSTRUCTIONS).

ON THE **EXPD** "OPTION" SCREEN ENTER THE FOLLOWING:

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subgrantee three-letter alpha code assigned by the Workforce Investment Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to each funding source.
3. YOA	Enter the Year of Appropriation (YOA) assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx and 11/xx.
5. Final Report Y/N/C	Enter an "N" for no, a "Y" for yes and a "C" for the closeout. If you enter an "N" after previously entering a "Y", the previous entry will become an "X". If you previously entered a "C" and are changing to a "Y" or "N" or trying to revise the "C", the previous entry will then become a "Z".
6. Rev Number	The revision number will come up automatically.

SECTION I.	SUBGRANT INFORMATION		
1. Year of	These categories auto-fill based upon the first four entries made		
Appropriation	on the EXPD option screen.		
2. Rev. No.			
3. Subgrant/			
Contract No.			
4. Subgrant Term			
5. Total	If the user has access to the JTA system these categories auto-		
Allotment	fill based upon the first four entries made on the EXPD screen.		
	If user does not have access to JTA, entries must be manually		
	entered on the form.		
6. Final Report	If the user has access to the JTA system this category auto-fills		
Y/N/C	based upon the entry to the EXPD screen. If no entries are		
	made, the JTA defaults to "N". If user does not have access to		
	JTA, entries must be manually entered on the form.		

SECTION II. TOTAL EXPENDITURES (Administrative and Program) this area will auto-fill based upon entries to sections III and V.

SECTION III. ADMINISTRATIVE EXPENDITURES (Youth 276/301/340 GRANT CODES)

Total	Enter the amount of <u>cumulative</u> administrative expenditures for
Administrative	the selected grant code.
Expenditures	

SECTION IV. OTHER REPORTABLE ITEMS (YOUTH ADMIN)

	Current-to-date administrative expenditures + Unliquidated administrative expenditures MUST NOT exceed the 10 percent administrative cap.
MUST BE FILLED IN	Note: "Unliquidated Obligations" are the total dollar amount of order placed or contracts and subgrants awarded that are to be paid at a future date. Since reports must be on an accrual basis, the amount reported on this line should be the obligations incurred by the subgrantee for which an outlay has not been recorded.
Unliquidated Obligations	Enter the amount of all obligations owed but not yet paid for the program year.
(Stand-In)	Note: Stand-in costs are paid from nonfederal sources that a recipient proposed to substitute for federal costs that have been disallowed as a result of an audit or other review. Stand-in costs must be in the same category as the disallowed costs, and must be reported as uncharged costs under the same title. In order to use stand-in funds, they must be reported for the same year as the year the disallowed costs occur.
1. Non-Fed Supp	Enter the total amount of Non-Federal Support (if applicable).

3. Program Income Earned	Revenues in excess of the cost of services. Enter the amount of income earned.
4. Program Income Expended	Enter the amount of accrued expenditures of program income.

SECTION V. CUMULATIVE EXPENDITURES (PROGRAM) Youth - 276/301/340.

1.	Youth In School	Enter the amount of accrued expenditures that were provided for in-school youth.		
2.	Youth Out of School	Enter the amount of expenditures and accruals that were provided for out of school youth.		
		Note : At least thirty percent (30%) of youth formula funding must be spent on out of school activities. The JTA will display a "soft edit" in this percentage up to the time closeout reports are filed. However, when filing the closeout report, if the 30 percent requirement is not met the JTA will not allow the report to be filed.		
3.	Total Program Expenditures	Total program expenditures auto-fill based on entries to lines V.1. and V.2.		
		Note: There is no longer an "Other" expenditure line for Youth programs, as the act does not provide for formula Youth expenditures other than pertaining either to "In-School" or "Out of School " Youth.		
3a	. Youth Summer Employment Opportunities	Enter the amount of accrued expenditures for Summer Employment Opportunities contained in the In-School and Out of School total expenditures reported in Line 3.		

SECTION VI. OTHER REPORTABLE ITEMS (PROGRAM) Youth - 276/301/340

1. Non-Federal	Enter the total amount of Non-Federal Support (If applicable).
Support (Stand-in)	Note: Stand-in costs are paid from nonfederal sources that a recipient proposed to substitute for federal costs that have been disallowed as a result of an audit or other review. Stand-in costs must be in the same category as the disallowed costs, and must be reported as uncharged costs under the same title. In order to use stand-in funds, they must be reported for the same year as the year the disallowed costs occur.

2.	Unliquidated Obligations	Enter the amount of all obligations owed but not yet paid for program year.			
	MUST BE FILLED IN	Note: "Unliquidated Obligations" are the total dollar amount of order placed or contracts and subgrants awarded that are to be paid at a future date. Since reports must be on an accrual basis, the amount reported on this line should be the obligations incurred by the subgrantee for which an outlay has not been recorded.			
3.	Program Income Earned	Revenues in excess of the cost of services. Enter the amount of income earned.			
4.	Program Income Expended	Enter the amount of accrued expenditures of program income.			

SECTION VII. COMMENTS

Enter any comments in this section.

SECTIONS VIII. CERTIFICATION

1.	Name	Enter the name of the authorized official who will be signing the forms.		
2.	Title	Enter the title of the authorized official.		
3.	Phone Number	Enter the phone number of the authorized official.		
4.	Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.		
5.	Contact Title	Enter the contact person's title.		
6.	Contact Phone	Enter the contact person's phone number.		
7.	Date Submitted	Date submitted will default to actual date data is being entered.		

WORKFORCE INVESTMENT ACT SUBRECIPIENT RELEASE

Pursuant to the terms	of Subgrant/Agre	ement Number	for the
Total Allocation of	and i	in consideration of the sun	
			(Total Expenditures Incurred)
Dollars/Cents, \$	(Dollars/Cents)	which has been, or said Subgrant/Agre	is to be paid under the ement Number:
	(Subreci	ipient's Name and Address)	
payment of the sai Department, hereafte officers, agents, and demand whatsoever i	d sum by the Str called the State, I employees, of a under or rising from	to its assignees, if any, to state of California, Emp does remit, release, and cand from all liabilities, of the said Subgrant/Agree has been executed this	loyment Developmen discharge the State, its bligations, claims and ement.
		Subrecipient's Authorized	d Representative
		Signature	
		Title	

WORKFORCE INVESTMENT ACT SUBRECIPIENT'S ASSIGNMENT OF REFUNDS, REBATES AND CREDITS

Subrecipient Name	
Street AddressSubg	rant/Agreement Number
City, State, & Zip	
Pursuant to the terms of Subgrant/Agreement Nather total allocation of	Number, and for, and for and in consideration of the reimbursement costs and said agreement and any assignment thereunder called the Subrecipient) does hereby:
Department, the State of California (hereafter cal	forkforce Investment Division, Employment Development led WID), all right, title and interest thereon, arising out of the all the rights of action accrued or hereafter accrue
credits, or other amounts (including any interest WID checks (made payable to the Employment The reasonable costs of any such action to eff	y to effect prompt collection of all such refunds, rebates, thereon), due or which may become due, and forward to Development Department), for all proceeds so collected. Fect the collection shall constitute allowable costs when said contract and may be applied to reduce any amounts ereof.
or other amounts due (including any interest there	s or suit in connection with such refunds, rebates, credits, eon); to execute any protest, pleading, application, power with; and to permit WID to represent it at any hearing, trial uit.
IN WITNESS WHEREOF, this assignment, 20	has been executed on this day of Subrecipient's Authorized Representative
	Signature
	Title
Form in MS Word	

WORKFORCE INVESTMENT ACT CONTRACT CLOSEOUT TAX CERTIFICATION

Employment ID Number	
In the performance of Subgrant/Agreement Number I certify that I have complied with the requirements of the law, and the Workf Investment Division, Employment Development Department, State of Califoregarding the obtaining of employer identification/account numbers, collect payment, deposit, and reporting of Federal, State and local taxes and the provision W-2 forms to employees/enrollees who are not now my employees. For presemployees/enrollees, formerly under the award, W-2 forms will be furnished specified in Circular E, of the Employers' Tax guide. IN WITNESS WHEREOF, this certification has been executed this	rnia tion on o sen d as
Subrecipient's Authorized Representative	
Signature	
Title	
Address	

PROPERTY CLOSEOUT INVENTORY CERTIFICATION FORM

Organization
I certify that NO equipment and/or supplies was/were purchased with any WIA funds. No further action is required.
☐ I certify that ☐ all equipment (aggregate) ☐ all supplies (aggregate) currently in use has a fair market value of less than \$5,000. We intend to retain, sell or dispose of these items at our discretion. No WIA closeout inventory form needs to be completed.
 ☐ I certify that: ☐ all equipment (aggregate) ☐ all supplies (aggregate) with a fair market value of \$5,000 or more will be used as long as needed on any federally sponsored program. A completed inventory form is attached.
☐ I certify that: ☐ all equipment (aggregate) ☐ all supplies (aggregate) with a fair market value of \$5,000 or more is/are no longer needed. We will RETAIN these items and reimburse the state the fair market value within 30 days. A completed inventory form is attached.
This GOVERNMENTAL AGENCY states: all equipment (aggregate) all supplies (aggregate) with a fair market value of \$5,000 or more is/are no longer needed. We will SELL these items and reimburse the state the fair market value. We will deduct any actual and reasonable selling and handling expenses (\$500 or 10 percent, whichever is less). We will then forward the balance of funds as instructed in the closeout guide. Disposition is to be completed within 30 days of filing the final closeout reports. A completed inventory form is attached.
This COMMUNITY BASED ORGANIZATION states: all equipment (aggregate) all supplies (aggregate) with a fair market value of \$5,000 or more is/are no longer needed. We will SELL these items and deduct any actual and reasonable selling and handling expenses (\$500 or 10 percent, whichever is less). We will reimburse the state the balance of funds or will request disposition instructions from the State. Disposition is to be completed within 30 days of filing the final closeout reports. A completed inventory form is attached.
Subgrantee's Authorized Representative Date

WIA CLOSEOUT INVENTORY

Organization Name:	Contact Person:				
Date:					
Min and the death and the state was also as a second	.:			10):
We certify that the information pro-	vided is correct and	accurate		(8	signature <u>)</u>
Property Information		Acquisition Information		Final Disposition Information	
Description	ID Number	Date Acquired	Unit Cost	Condition	Fair Market Value

All similar supplies should be grouped together by category for inventory and fair market value purposes (e.g. computers, furniture, etc.)

INSTRUCTIONS FOR COMPLETING WIA CLOSEOUT INVENTORY

1. Description	Provide a brief description of the equipment, e.g. Dell Computer Optiplex GX1. Dell Trinitron monitor.
2. ID Number	Enter the identification number used to track the equipment for inventory control; e.g., manufacturer's serial number, model number, Federal stock number, national stock number, WIA Tag number, or other identification number.
3. Date Acquired	Enter the date the equipment was acquired (or date received), if the equipment was furnished by the federal government.
4. Unit Cost	Enter the individual unit cost of equipment at time of procurement.
5. Condition	Enter the condition of the equipment (good, fair, poor, not working, etc.)
6. Fair Market Value	Enter the fair market value of each inventory listing. Use the instructions provided to determine the best way to compute the value.